



Energy Efficient Commercial Building Tax Deduction

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What Buildings Qualify?

- Placed in service in 2006 or 2007
- Covered by ASHRAE Std. 90.1-2001
- Meet energy efficiency target
- Lighting, HVAC and envelope
- Public buildings and residential property
- Certifications



What is the Benefit?

- Deduction for lesser:
 - Cost
 - \$1.80/sq. foot



Partial Deductions

- 60¢/square foot
- Special energy targets
- Interim rule for lighting
- Retrofits



Certifications

- Qualified individuals
- Qualified software
- Methods of calculation
- Notice to owner